Jaggery Control Order 1947, issued under Government Notification No. S. D. 4172—C. 22-47-21, dated 6th December 1947, be suspended and free export permitted till the end of March 1948 and to direct with reference to Rule 119 of the said Rules that notice of this Notification shall be given by publication of the same in the Official Gazette and by the issue of a Press Note summarising and explaining its provisions.

A. S. KHALEEL, *Secy., Food and Civil Supplies Depts.*

No. Fl. 4109 I. T.—7-47-5, dated, Bangalore, 21st January 1948.

In exercise of the powers conferred by Section 59 of the Mysore Income-tax Act V of 1923, the Government of His Highness the Maharaja of Mysore are pleased to make the following amendments to the rules framed under the said Act, the same having been previously published in the Official Gazette as required by sub-section (4) of Section 59 of the said Act :—

Amendments to the Mysore Income-tax Rules.

In the said Rules,

1. In the return prescribed under Rule 18, for the words "Deduct - Any profits included in the accounts..... declared to be income-tax free," the following shall be substituted, *viz.*,

"Deduct—(1) any profits included in the accounts already charged to Mysore Income-tax and interest on securities of the Government of Mysore declared to be income-tax free.

(2) Income, profits or gains due to transactions in British India (Section 10 (4.)"

2. For Rule 39 the following rule shall be substituted :—

"39. The application under Rule 36 or Rule 36-A shall be made as follows:—

(1) If the applicant is resident in Mysore, to the Income-tax Officer for the place in which the applicant is chargeable directly to income-tax or if he is not chargeable

directly to income-tax to the Income-tax Officer for the place in which he ordinarily resides;

(2) If the applicant is resident outside Mysore, to the Income-tax Officer, Salaries Circle, Bangalore.

3. For Rule 42 the following rule shall be substituted:—

"42. A return shall be furnished by the principal officer of a Company under Section 19-A in respect of a dividend or aggregate dividends if the amount thereof exceeds one rupee in the case of a share-holder which is a company and in respect of a dividend or aggregate dividends if the amount thereof exceeds Rs. 5,000 in the case of any other share-holder."

4. After Rule 42 the following rule shall be inserted:—

"42-A. A return shall be furnished by the person responsible for paying interest not being interest on securities, in respect of amounts of interest or aggregate interest exceeding Rs. 400."

S. KANAKARATNARAJ, *Legal Rembcr. and Law Secy.*

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